## WHAT IS CLAIMED IS:

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- 1. An acoustic panel comprising first and second walls between which a sound absorber is disposed, wherein the first wall presents on an inside face facing towards the sound absorber, a plate of viscoelastic material, and also a backing plate carrying spacer elements that are distributed in at least one dimension and that create an air gap between the absorber and the backing plate.
- 2. An acoustic panel according to claim 1, wherein the spacer elements form a two-dimensional array.
  - 3. An acoustic panel according to claim 1, wherein said array comprises a grid, a honeycomb, or embossing.
  - 4. An acoustic panel according to claim 3, wherein the grid, the honeycomb, or the embossing constitutes a net with the sound absorber being placed inside the net.
- 5. An acoustic panel according to claim 2, wherein the array comprises study distributed in said two dimensions.
- 6. An acoustic panel according to claim 2, including a self-adhesive film carrying said array, said film being
  25 stuck onto the sound absorber, in particular onto packaging of the sound absorber.
- 7. An acoustic panel according to claim 1, wherein said spacer elements are reinforcing elements secured to the backing plate.
  - 8. An acoustic panel according to claim 7, wherein said reinforcing elements are embossing, in the form of optionally parallel ribs, a honeycomb, studs, or bosses.